Exhibit K

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

ORA NAFTALI AND RONI NAFTALI, AS TRUSTEES OF THE EDTOM TRUST, Plaintiff,

- V -

NEW YORK DEFERRED EXCHANGE CORP., AND JEFFREY WECHSLER

Defendants.

NEW YORK DEFERRED EXCHANGE CORP., Counterclaim Plaintiff,

- V -

ORA NAFTALI AND RONI NAFTALI, AS TRUSTEES OF THE EDTOM TRUST,

Counterclaim Defendants.

NEW YORK DEFERRED EXCHANGE CORP.,
Third-Party Plaintiff,

- V -

ORA NAFTALI AND RONI NAFTALI,
Third-Party Defendants.

ORA NAFTALI AND RONI NAFTALI,
Third-Party Counterclaim Plaintiffs,

- V -

NEW YORK DEFERRED EXCHANGE CORP
Third-Party Counterclaim Defendants.

ORA NAFTALI AND RONI NAFTALI
Third-Party Cross-Claim Plaintiffs,

-V-

JEFFREY L. WECHSLER,

Third-Party Cross-Claim Defendants.

Civil Action No. 15-cv-7152 (JMA)(ARL)

DECLARATION OF FRIEDRICH TRINKLEIN IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT JEFFREY L. WECHSLER,

Third-Party Plaintiff,

-V-

JOSEPH TAPLITZKY,

Third-Party Defendant.

FRIEDRICH "FRITZ" TRINKLEIN, declares the following under penalty of perjury pursuant to 28 U.S.C. § 1746:

- 1. I am a the President of New York Deferred Exchange Corporation ("NYDEC"), a Defendant/Third-Party Plaintiff in the above-referenced matter, and as such I have personal knowledge of the facts set forth in this Declaration.
- 2. This Declaration is submitted in support of Defendant's motion for an Order: (i) pursuant to Rule 56 of the Federal Rules of Civil Procedure, granting NYDEC summary judgment and dismissing Plaintiffs Ora Naftali, Roni Naftali and the EDTOM Trust's ("Plaintiffs") claims against NYDEC with prejudice; and (ii) granting such other and further relief as the Court deems just and proper.
- 3. On October 10, 2014, Plaintiffs entered into a written agreement with NYDEC for NYDEC to serve as "qualified intermediary" in connection with the Section 1031 exchange related to the sale of their apartment located at 322 West 57th Street, Unit 42UI, New York, NY (the "Exchange Agreement").
- 4. In Article Eight of the Exchange Agreement, Plaintiffs agreed to pay the Qualified Intermediary Fee of \$3,100 to NYDEC as compensation for services rendered in connection with the contemplated 1031 exchange. To date, Plaintiffs have not paid NYDEC this fee.

Dated: New York, New York

February 17, 2021

Friedrich Trinklein